

## HB 2313 – Governor’s Recommendation

### Summary of Amendments in Governor’s Substitute

Page #	Line #	Amendment	Explanation
1	6	After: 33.1-23.5:1, Insert: 33.1-221.1:1.3	This is a technical amendment related to the insertion of § 33.1-221.1:1.3 on Line 245.
1	10	After: 58.1-2217, Strike: 58.1-2230,	This amendment, combined with the amendment on Line 27, removes § 58.1-2230 and the amendments thereto from the legislation. The new language inserted into this section was intended to address concerns expressed by the gasoline industry regarding the transition from a 17.5 cents/gallon tax to a 3.5% SUT on gasoline and a 6% SUT on diesel fuel. The new language in the conference report conflicts with another subsection within the section and would lead to the unintended consequences of DMV not collecting motor fuels tax for a four month period. The industry’s concerns are addressed by the amendment on Page 37, Line 2228.
1	12	After: <i>effective</i> , Insert: <i>and</i>	This is a technical amendment.
1	12	After: 58.1-2706 Strike: , and 58.1-2708	This amendment, combined with the amendment on Line 29, removes § 58.1-2708 and the amendments thereto from the legislation. The changes to this section were a holdover from the introduced legislation which eliminated the tax on gasoline in its entirety. Because the gas tax is being retained, albeit in a different form, this language is no longer necessary.
1	14	After: 58.1-638.3 Strike: <i>and</i>	This is a technical amendment.
1	14	After: 58.1-802.2 Insert: , and 58.1-2290.1	This amendment, combined with the amendment on Line 29, inserts a new section into the Code. The new section replaces § 58.1-2230 in the legislation to address concerns expressed by the gasoline industry with the transition to the new form of taxation. Its contents are discussed in detail with the amendment on Page 37, Line 2228.
1	18	After: <i>effective</i> , Insert: 58.1-2290,	This amendment, combined with the amendment on Page 42, Line 2542, repeals the Floorstocks Tax. The details of this amendment are included with the amendment on Page 37, Line 2228.
1	23	After: <b>33.1-23.5:1</b> , Insert: <b>33.1-221.1:1.3</b> ,	This is a technical amendment related to the insertion of § 33.1-221.1:1.3 on Line 245.
1	27	After: <b>58.1-2217</b> , Strike: <b>58.1-2230</b> ,	This amendment, combined with the amendment on Line 10, removes § 58.1-2230 and the amendments thereto from the legislation. The new language

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			inserted into this section was intended to address concerns expressed by the gasoline industry regarding the transition from a 17.5 cents/gallon tax to a 3.5% SUT on gasoline and a 6% SUT on motor fuels. The new language conflicts with another subsection within the section and would lead to the unintended consequences of DMV not collection motor fuels tax for a four months period. The industry’s concerns are addressed by the amendment on Page 37, Line 2228.
1	29	After: <b>effective</b> , Insert: <b>and</b>	This is a technical amendment.
1	29	After: <b>58.1-2706</b> Strike: <b>, and 58.1-2708</b>	This amendment, combined with the amendment on Line 12, removes § 58.1-2708 and the amendments thereto from the legislation. The changes to this section were a holdover from the introduced legislation which eliminated the tax on gasoline in its entirety. Because the gas tax is being retained, albeit in a different form, this language is no longer necessary.
1	32	At the beginning of the line Strike: <b>and</b>	This is a technical amendment.
1	32	After: <b>58.1-802.2</b> Insert: <b>, and 58.1-2290.1</b>	This amendment, combined with the amendment on Line 11, inserts a new section into the Code. The new section replaces § 58.1-2230 in the legislation to address concerns expressed by the gasoline industry with the transition to the new form of taxation. Its contents are discussed in detail with the amendment on Page 37, Line 2193.
1	35	After: <i>fund</i> Insert: <i>for Planning District 8</i>	This is a technical amendment to clarify that the fund is for revenues generated in Planning District 8.
1	39	After: <i>received</i> Insert: <i>for the credit of the Fund</i>	This is a technical amendment.
1	44	After: <i>distributed to the</i> Strike: <i>Authority</i> Insert: <i>Northern Virginia Transportation Authority as soon as practicable for use in accordance with § 15.2-4838.1</i>	This amendment clarifies that revenues in the fund are to be administered by the NVTa in accordance with § 58.1-4838.1.
1	56	After: <i>the Authority</i> Strike: <i>pursuant to §§ 58.1-638, 58.1-802.2, and 58.1-1742,</i>	This is a technical amendment. The sections being stricken allocate the revenues to the fund created pursuant to § 15.2-4838.01, which then specifies that the revenues are to be used in accordance with § 15.2-4838.1.
2	84	After: <i>subdivision</i>	This is a technical amendment to correct a drafting omission.

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		Insert: <i>I</i>	
2	95	After: <i>capacity</i> . Insert: <i>For only those regional funds received in fiscal year 2014, the requirement for rating in accordance with § 33.1-13.03:1 shall not apply.</i>	Section 33.1-13.03:1 requires the NVTa to rate projects in coordination with VDOT. This requirement was put in place in 2012 and the initial ratings will not be complete for another year. The language in § 15.2-4838.1 requires projects to be rated prior to funding them. This amendment exempts the funds from being used on rated projects for only those revenues generated during FY 2014.
4	202	After: <i>per</i> Insert: <i>moving</i>	This is a technical amendment to conform the allocation of funds for localities that have withdrawn from the secondary system of state highways to how VDOT allocates funding for other jurisdictions that maintain their own roads.
4	204	After: <i>per</i> Insert: <i>moving</i>	This is a technical amendment to conform the allocation of funds for localities that have withdrawn from the secondary system of state highways to how VDOT allocates funding for other jurisdictions that maintain their own roads.
4	227	At the beginning of the line Strike: <i>A</i> .	This is a technical amendment.
4	227	After: <i>fund</i> Insert: <i>for Planning District 23</i>	This is a technical amendment to clarify that the fund is for revenues generated in Planning District 23.
4	234	After: <i>roads</i> Insert: <i>, bridges, and tunnels</i>	This amendment was requested by the Hampton Roads Transportation Planning Organization to clarify that the Hampton Roads regional funds could also be used on bridges and tunnels. It is a technical amendment.
4	234	After: <i>in the</i> Strike: <i>Hampton Roads Region</i> Insert: <i>localities comprising Planning District 23</i>	This amendment conforms this section to the changes in the sections imposing the additional regional taxes.
4	236	At the end of the line Insert: <i>The Hampton Roads Transportation Planning Organization shall give priority to those projects that are expected to provide the greatest impact on reducing congestion and shall ensure that the moneys shall be used for such construction projects in all localities comprising Planning District 23.</i>	This amendment requires that in selecting projects, the HRTPO select those projects that have the greatest impact on reducing congestion, and that the funds be used in all localities comprising Planning District 23 to conform this section to changes in the sections imposing the additional regional taxes.
5	245	At the beginning of the line:	This amendment conforms this section to changes made in the sections

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		Strike: <i>B. For purposes of this section, the “Hampton Roads Region” shall embrace the Counties of Gloucester, Isle of Wight, James City, and York, and the Cities of Chesapeake, Hampton, Newport News, Norfolk, Poquoson, Portsmouth, Suffolk, Virginia Beach, and Williamsburg.</i>	authorizing the regional taxes.
5	245	Insert: § <a href="#">33.1-221.1:1.3</a> . Intercity Passenger Rail Operating and Capital Fund.  In subsection B, after, shall consist of funds Insert: <i>pursuant to § 58.1-638.3(A)(2)</i> (see Line 256)	This amendment inserts a new section into the legislation - § 33.1-221.1:1.3 – which is the section creating the Intercity Passenger Rail Operating and Capital Fund. In subsection B, the amendment includes new language specifically identifying the additional funding provided by the 0.3% SUT increase contained in the legislation as a source of funding for IPROC. Without this amendment, the language in this section would potentially conflict and prohibit IPROC from receiving this funding this year.
10	586	After: <i>county and city</i>  Strike: <i>embraced by the Northern Virginia Transportation Authority established under § 15.2-4830</i>  Insert: <i>located in a Planning District established pursuant to Chapter 42 (§ 15.2-4200 et seq.) of Title 15.2 that (i) as of January 1, 2013, has a population of 1.5 million or more as shown by the most recent United States Census, has not less than 1.2 million motor vehicles registered therein, and has a total transit ridership of not less than 15 million riders per year across all transit systems within the Planning District or (ii) as shown by the most recent United States Census meets the population criteria set forth in clause (i) and also meets the vehicle registration and ridership criteria set for in clause (i),</i>	This amendment expands the applicability of the regional 0.7% sales tax to any Planning District meeting the specified criteria. Today, the only regions that meet these criteria are Hampton Roads and Northern Virginia.
10	592	After: <i>percent.</i> Insert: <i>In any case in which the tax is imposed pursuant to clause (ii) such tax shall be effective beginning on the July 1 immediately following the calendar year in which all of the criteria have been met.</i>	This amendment makes technical changes related to the change above. It provides for an enactment of July 1 following a calendar year in which any other planning district meets the criteria for levying the additional regional sales tax.
10	602	After: <i>Comptroller</i> Strike: <i>in the Northern Virginia Transportation Authority Fund established under § 15.2-4838.01. B. In addition to the sales tax</i>	This amendment modifies the language on where the regional sales tax revenues are to be deposited to conform the language to the changes authorizing the tax above. It does not impact where the funds go or the

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		<p><i>imposed pursuant to § <a href="#">58.1-603</a>, there is hereby levied and imposed in each county and city embraced in the Hampton Roads Region, as described in subsection B of § <a href="#">33.1-23.5:3</a>, a retail sales tax at the rate of 0.70 percent. Such tax shall not be levied upon food purchased for human consumption as defined in § <a href="#">58.1-611.1</a>. Such tax shall be added to the rate of the state sales tax imposed pursuant to § <a href="#">58.1-603</a> in each such county and city and shall be subject to all the provisions of this chapter and the rules and regulations published with respect thereto. No discount under § <a href="#">58.1-622</a> shall be allowed for the tax imposed under this section. Such tax shall be administered and collected by the Tax Commissioner in the same manner and subject to the same penalties as provided for the state sales tax under § <a href="#">58.1-603</a>. The revenue generated and collected pursuant to the tax authorized under this section, less the applicable portion of any refunds to taxpayers, shall be deposited by the Comptroller in the Hampton Roads Transportation Fund established under § <a href="#">33.1-23.5:3</a>.</i></p> <p><i>Insert: into special funds established by law. In the case of Planning District Commission 8, the revenue generated and collected therein shall be deposited into the fund established in § 15.2-4838.01. In the case of Planning District Commission 23, the revenue generated and collected therein shall be deposited into the fund established in § 33.1-23.5:3. For additional Planning District Commissions that may be subject to this section, funds shall be established by appropriate legislation.</i></p> <p><i>B. The transitional provisions of § 58.1-639 shall apply, mutatis mutandis, to the taxes imposed pursuant to this section.</i></p>	<p>amount of the funds deposited.</p> <p>It also makes a technical amendment. Section 58.1-639 deals with the administrative aspects of transitioning into the additional sales taxes. The section excluded the regional 0.7% SUT. This amendment ensures the transitional provisions apply.</p>
11	638	<p><i>After: county and city</i></p> <p><i>Strike: embraced by the Northern Virginia Transportation Authority established under § 15.2-4830</i></p> <p><i>Insert: located in a Planning District established pursuant to Chapter 42 (§ 15.2-4200 et seq.) of Title 15.2 that (i) as of January 1, 2013, has a population of 1.5 million or more as shown by the most recent United States Census, has not less than</i></p>	<p>This amendment expands the applicability of the regional 0.7% use tax to any Planning District meeting the specified criteria. Today, the only regions that meet these criteria are Hampton Roads and Northern Virginia.</p>

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		<i>1.2 million motor vehicles registered therein, and has a total transit ridership of not less than 15 million riders per year across all transit systems within the Planning District or (ii) as shown by the most recent United States Census meets the population criteria set forth in clause (i) and also meets the vehicle registration and ridership criteria set for in clause (i),</i>	
11	644	After: <i>percent.</i> Insert: <i>In any case in which the tax is imposed pursuant to clause (ii) such tax shall be effective beginning on the July 1 immediately following the calendar year in which all of the criteria have been met.</i>	This amendment makes technical changes related to the change above. It provides for an enactment of July 1 following a calendar year in which any other planning district meets the criteria for levying the additional regional sales tax.
11	654	After: <i>Comptroller</i> Strike: <i>in the Northern Virginia Transportation Authority Fund established under § 15.2-4838.01. B. In addition to the sales tax imposed pursuant to § <a href="#">58.1-603</a>, there is hereby levied and imposed in each county and city embraced in the Hampton Roads Region, as described in subsection B of § <a href="#">33.1-23.5:3</a>, a retail sales tax at the rate of 0.70 percent. Such tax shall not be levied upon food purchased for human consumption as defined in § <a href="#">58.1-611.1</a>. Such tax shall be added to the rate of the state sales tax imposed pursuant to § <a href="#">58.1-603</a> in each such county and city and shall be subject to all the provisions of this chapter and the rules and regulations published with respect thereto. No discount under § <a href="#">58.1-622</a> shall be allowed for the tax imposed under this section. Such tax shall be administered and collected by the Tax Commissioner in the same manner and subject to the same penalties as provided for the state sales tax under § <a href="#">58.1-603</a>. The revenue generated and collected pursuant to the tax authorized under this section, less the applicable portion of any refunds to taxpayers, shall be deposited by the Comptroller in the Hampton Roads Transportation Fund established under § <a href="#">33.1-23.5:3</a>.</i>  Insert: <i>into special funds established by law. In the case of Planning District Commission 8, the revenue generated and collected therein shall be deposited into the fund established in § 15.2-4838.01. In the case of Planning District Commission 23,</i>	<p>This amendment modifies the language on where the regional sales tax revenues are to be deposited to conform the language to the changes authorizing the tax above. It does not impact where the funds go or the amount of the funds allocated.</p> <p>It also makes a technical amendment. Section 58.1-639 deals with the administrative aspects of transitioning into the additional sales tax. The section excluded the regional 0.7% SUT. This amendment ensures the transitional provisions apply.</p>

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		<p><i>the revenue generated and collected therein shall be deposited into the fund established in § 33.1-23.5:3. For additional Planning District Commissions that may be subject to this section, funds shall be established by appropriate legislation.</i></p> <p><i>B. The transitional provisions of § 58.1-639 shall apply, mutatis mutandis, to the taxes imposed pursuant to this section.</i></p>	
15	900	<p>After: population,  Strike: (iii) the revenue generated by the 0.3 percent sales and use tax increase enacted by the 2013 Session of the General Assembly, or (iv) any sales and use tax revenues generated by increases imposed by the 2013 Session of the General Assembly and allocated to the Northern Virginia Transportation Authority Fund under § 15.2-4838.01 or the Hampton Roads Transportation Fund established under § 33.1-23.5:3.  Insert: or (iii) any sales and use tax revenues generated by increases or allocation changes imposed by the 2013 Session of the General Assembly.</p>	This is a technical amendment recommended by DLS.
25	1513	<p>After: use tax  Strike: in each county and city embraced by the Northern Virginia Transportation Authority, established under § 15.2-4830,  Insert: from Planning District Commission 8</p>	This amendment is necessary to conform this section, which allocates the additional regional sales and use tax, to the changes to the sections authorizing the taxes. It has no impact on how the funds are allocated or the amount of funds allocated. It is technical in nature.
25	1515	<p>After: in the  Strike: Northern Virginia Transportation Authority Fund  Insert: fund</p>	This amendment is necessary to conform this section, which allocates the additional regional sales and use tax, to the changes to the sections authorizing the taxes. It has no impact on how the funds are allocated or the amount of funds allocated. It is technical in nature.
25	1516	<p>After: use tax  Strike: in each county and city embraced in the Hampton Roads Region, as described in subsection B of § 33.1-23.5:3,  Insert: from Planning District Commission 23</p>	This amendment is necessary to conform this section, which allocates the additional regional sales tax, to the changes to the sections authorizing the taxes. It has no impact on how the funds are allocated or the amount of funds allocated. It is technical in nature.
25	1518	<p>After: in the  Strike: Hampton Roads Transportation Fund  Insert: fund</p>	This amendment is necessary to conform this section, which allocates the additional regional sales tax, to the changes to the sections authorizing the taxes. It has no impact on how the funds are allocated or the amount of funds allocated. It is technical in nature.



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25	1519	At the beginning of the line Insert: <i>3. The additional revenue generated by increases in the state sales and use tax in any other Planning District Commission pursuant §§ 58.1-603.1, 58.1-604.01, 58.1-604.1, and 58.1-614.1 shall be deposited into special funds that shall be established by appropriate legislation.</i>	This amendment is necessary to conform this section to the changes in the sections authorizing the additional regional taxes. It has no impact on how the funds are allocated or the amount of funds allocated. It is technical in nature.
25	1522	At the beginning of the line: Strike: 3. Insert: 4.	This is a technical amendment.
26	1565	After: <i>under §</i> Strike: <i>33.1-23.03:2</i> Insert: <i>33.1-221.1:1.3</i>	This amendment corrects an incorrect Code citation.
26	1595	After: <i>city</i> Strike: <i>embraced by the Northern Virginia Transportation Authority established pursuant to § 15.2-4830</i>  Insert: <i>in a Planning District as described in this section</i>	This is a technical amendment related to the change below.
26	1597	After: <i>direction.</i> Insert: <i>The fee shall be imposed in a Planning District established pursuant to Chapter 42 (§ 15.2-4200 et seq.) of Title 15.2 that (i) as of January 1, 2013, has a population of two million or more, as shown by the most recent United States Census, has not less than 1.7 million motor vehicles registered therein, and has a total transit ridership of not less than 50 million riders per year across all transit systems within the Planning District or (ii) as shown by the most recent United States Census meets the population criteria set forth in clause (i) and also meets the vehicle registration and ridership criteria set forth in clause (i).</i>	This amendment expands the applicability of the regional congestion fee to any Planning District meeting the specified criteria. Today, Northern Virginia is the only Planning District meeting these criteria.
27	1604	After: <i>shall be</i> Strike: <i>\$0.25</i> Insert: <i>\$0.15</i>	This amendment reduces the amount of the regional congestion relief fee, or Grantor’s Tax, from \$0.25/\$100 to \$0.15/\$100. The stated revenue goal behind this fee was approximately \$30 million per year. At the rate as passed by the General Assembly, the fee would actually generate \$55 million per year. The original projections were based on incorrect data. This change reduces the amount of the tax, but still generates approximately the same amount of revenue.
27	1607	At the end of the line	This amendment makes technical changes related to the change above. It



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		Insert: <i>In any case in which the fee is imposed pursuant to clause (ii) such fee shall be effective beginning on the July 1 immediately following the calendar year in which all of the criteria under such clause have been met.</i>	provides for an enactment of July 1 following a calendar year in which any other planning district meets the criteria for levying the additional regional sales tax.
27	1616	After: <i>into</i> Strike: <i>the Northern Virginia Transportation Authority Fund under § 15.2-4838.01 as soon as practicable</i> Insert: <i>special funds established by law. In the case of Planning District Commission 8, the revenue generated and collected therein shall be deposited into the fund established in § 15.2-4838.01. For additional Planning District Commissioners that may be subject to this section, funds shall be established for appropriate legislation.</i>	This amendment modifies the language on where the regional congestion relief fee revenues are to be deposited to conform the language to the changes authorizing the tax above. It does not impact where the funds go or the amount of the funds allocated.
28	1676	After: subdivision Insert: <i>A</i>	This is a technical amendment.
28	1710	At the beginning of the line Insert: <i>Regional</i>	This is a technical amendment necessary to conform this line to the changes below.
28	1710	After: <i>Tax</i> Strike: <i>in Northern Virginia</i>	This is a technical amendment necessary to conform this line to the changes below.
28	1711	After: <b>58.1-1742.</b> Strike: <i>Northern Virginia</i> Insert: <b>Regional</b>	This is a technical amendment necessary to conform this line to the changes below.
28	1713	After: <i>rate of</i> Strike: <i>three</i> Insert: <i>two</i>	This amendment reduces the amount of the Transient Occupancy Tax. When the additional 0.3% state sales tax and the 0.7% regional sales tax in Northern Virginia is factored in, a 3% state imposed TOT would have a net impact of a 4% increase. At this rate, some localities in Northern Virginia would be higher than surrounding out-of-state jurisdictions.
28	1714	After: <i>city</i> Strike: <i>embraced by the Northern Virginia Transportation Authority established pursuant to § 15.2-4830</i>  Insert: <i>located in a Planning District established pursuant to Chapter 42 (§ 15.2-4200 et seq.) of Title 15.2 that (i) as of January 1, 2013, has a population of two million or more, as shown by the most recent United States Census, has not less than 1.7 million motor vehicles registered therein, and has a total</i>	This amendment expands the applicability of the transient occupancy tax to any Planning District meeting the specified criteria. Today, Northern Virginia is the only Planning District meeting these criteria. It also makes technical changes by providing for an enactment of July 1 following a calendar year in which any other planning district meets the criteria for levying the additional regional sales tax.

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		<i>transit ridership of not less than 50 million riders per year across all transit systems within the Planning District or (ii) as shown by the most recent United States Census meets the population criteria set forth in clause (i) and also meets the vehicle registration and ridership criteria set for in clause (i). In any case in which the tax is imposed pursuant to clause (ii) such tax shall be effective beginning on the July 1 immediately following the calendar year in which all of the criteria have been met.</i>	
29	1725	At the beginning of the line: Insert: <i>The tax imposed under this section shall be administered by the locality in which the room or space is located in the same manner as it administers the tax authorized by § 58.1-3819 or § 58.1-3840, mutatis mutandis, except as herein provided.</i>	As passed by the General Assembly, the transient occupancy tax is a state imposed and collected tax that is then remitted to the NVTa. The Department of Taxation does not have the systems in place to collect this tax, and doing so would require a substantial overhaul of their systems. It would also require a delayed enactment. The localities in Northern Virginia, however, currently collect the local transient occupancy tax, and have the ability to collect this additional tax already in place. This change will significantly smooth the collection of this tax, without imposing additional burdens on the localities or the Commonwealth.
29	1728	After: <i>by the</i> Strike: <i>Comptroller in the Northern Virginia Transportation Authority Fund established under § 15.2-4838.01 on at least a monthly basis</i>  Insert: <i>local treasurer into the state treasury pursuant to § 2.2-806 and transferred by the Comptroller into special funds established by law. In the case of Planning District Commission 8, the revenue generated and collected therein shall be deposited into the fund established in § 15.2-4838.01. For additional Planning District Commissioners that may be subject to this section, funds shall be established by appropriate legislation.</i>	This amendment modifies the language on where the regional transient occupancy tax revenues are to be deposited to conform the language to the changes authorizing the tax above. It does not impact where the funds go or the amount of the funds allocated.
32	1922	At the beginning of the line Insert: <i>“Wholesale price” means the price at the rack.</i>	This amendment clarifies that the wholesale price and the rack price are one and the same. It is an administrative amendment, with no impact on the policy of how gasoline is taxed in § 58.1-2217.
32	1925	After: <i>gasohol</i> Strike: <i>until July 1, 2013</i>	This is a technical amendment.
32	1925	After: <i>2013,</i> Strike: <i>the tax rate shall be</i>	This amendment is necessary to clarify that the 3.5% tax on gasoline replaces the 17.5 cents/gallon tax, and is not levied on top of the existing tax.

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		Insert: <i>the seventeen and one-half cents per gallon tax shall be replaced with a tax at a rate of</i>	
32	1926	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
32	1929	After: <i>computing</i> Insert: <i>the</i>	This is a technical amendment.
32	1929	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
32	1930	After: <i>May 31</i> Strike: <i>shall be</i> Insert: <i>as</i>	This is a technical amendment.
32	1935	After: <i>gallon</i> Insert: <i>of</i>	This is a technical amendment.
32	1935	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
32	1937	After: <i>2013,</i> Strike: <i>the tax rate shall be</i> Insert: <i>the seventeen and one-half cents per gallon tax shall be replaced with a tax at a rate of</i>	This amendment is necessary to clarify that the 6% tax on diesel replaces the 17.5 cents/gallon tax, and is not levied on top of the existing tax.
32	1939	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
32	1941	After: <i>computing</i> Insert: <i>the</i>	This is a technical amendment.
32	1941	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
32	1942	After: <i>May 31</i> Strike: <i>shall be</i> Insert: <i>as</i>	This is a technical amendment.
32	1946	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.

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32	1955	After: <i>gasoline</i> Insert: <i>and gasohol</i>	This is a technical amendment.
32	1956	After: E. Strike: (Contingent expiration date)	This is a technical amendment.
33	1978	After: Commonwealth. Strike: <i>The provisions of this chapter related to the administration, enforcement, penalties, and record keeping of the taxes imposed herein shall also apply to the collection of the storage tank fee.</i>	This language is a holdover from the introduced legislation which eliminated the tax on gasoline in its entirety. Because the gas tax is being retained, albeit in a different form, this language is no longer necessary.
33	1980	After: A. Strike: (Contingent expiration date)	This is a technical amendment. The contingent effective section is stricken from the Code section, so this language is no longer necessary.
33	1992	At the beginning of the line Strike: <i>\$100</i> Insert: <i>\$64</i>	This amendment reduces the amount of the alternative fuel vehicle fee. The original \$100 fee was based on a tax rate on gas of 17.5 cents/gallon. The legislation as passed imposes a 3.5% SUT on gasoline. This amounts to approximately a 35% reduction in the rate of taxation. As a result, a fee of \$64 will maintain equity in the amount Virginia drivers of different types of vehicles are contributing to maintain Virginia’s roadways.
33	1994	After: <i>vehicle that</i> Insert: <i>(i)</i>	This is a technical amendment.
33	1994	After: <i>subject to</i> Insert: <i>the tax on fuels levied pursuant to subsection A, (ii) is subject to</i>	Natural gas and propane alternative fuel vehicles pay a tax on fuel at a rate equivalent to the rate of tax on gasoline pursuant to subsection A of § 58.1-2249. During the legislative process, amendments were made to exempt drivers of these vehicles from the fee because they already pay an equivalent rate tax. This exemption was left out of the engrossed bill. It also makes technical changes.
33	1995	After: <i>Code</i> Insert: <i>, (iii) that is a moped as defined in § 46.2-100, or (iv)</i>	SB1038 implemented a number of changes dealing with how Virginia treats mopeds and other non-conventional vehicles. Inadvertently, provisions in that legislation, combined with the provisions for the new AFV fee, could subject electric mopeds to the AFV fee. That was not the intent of either piece of legislation, so this amendment clarifies that the fee will not apply to mopeds.
35	2145	After: <i>less</i> Strike: <i>fuel</i>	This is a technical amendment.
35	2146	After: <i>portion of</i>	This is a technical amendment.

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		Insert: <i>the</i>	
35	2146	After: <i>equal to</i> Strike: <i>a 2.5 percent tax rate on such fuel</i> Insert: <i>the difference between the rate of tax on diesel fuel and the rate of tax on gasoline and gasohol pursuant to § 58.1-2217</i>	This amendment clarifies the amount of the refund for drivers of diesel fueled passenger vehicles. It does not alter the substance or the amount of the refund. By making this amendment § 58.1-2259 can be removed from the second enactment.
35	2149	At the end of the line Insert: <i>Notwithstanding any other provision of law, diesel fuel used in a passenger vehicle upon which the fuels tax has been refunded pursuant to this subsection shall be exempt from the tax imposed under Chapter 6 (§ 58.1-600 et seq.).</i>	Under current law, fuels for which the tax is refunded are subject to the Retail Sales and Use Tax unless a specific exemption is in place. Without this language, the refund for diesel fuel passenger vehicles would be subject to the SUT.
37	2222	After: <i>revenues</i> Insert: <i>deposited into the Commonwealth Transportation Fund</i>	This is a technical amendment.
37	2228	At the beginning of the line: Insert: § 58.1-2290.1. <i>Tax on fuel in inventory.</i> <i>A. In addition to any other tax levied under this chapter, there is hereby levied a tax on taxable gasoline, gasohol, and diesel fuel held in storage by a licensed distributor as of the close of the business day preceding July 1, 2013. For the purposes of this section, “close of the business day” means the time at which the last transaction has occurred for that day. The tax shall be payable by the licensed distributor. The amount of the tax liability shall be determined separately for gasoline and gasohol and for diesel fuel and shall be calculated as the difference between (i) the tax rate specified for the type of fuel under § 58.1-2217 and (ii) the tax rate as specified for that type of fuel under § 58.1-2217 as it was in effect on June 30, 2013, multiplied by the gallons of that type of fuel in storage as of the close of the business day preceding July 1, 2013.</i> <i>B. A licensed distributor in possession of taxable gasoline, gasohol, or diesel fuel in storage as of the close of the business day preceding July 1, 2013, shall take an inventory at the close of that day to determine the gallons in storage for each type of fuel and shall report this inventory, on forms provided by the Commissioner, no later than January 1, 2014. In addition:</i> <i>1. If the net amount of the tax liability for all fuel types is a positive number, the distributor shall remit that amount to the</i>	<p>This amendment addresses concerns expressed by the gasoline industry, DMV, and DEQ regarding the amendments to § 58.1-2230 in the conference report, which have been removed from the legislation pursuant to the amendments above. Language was inserted into the conference report to address concerns about tax paid fuel held in storage on the date of transition from the 17.5 cents per gallon tax to the 3.5% or 6% tax on gasoline and diesel, respectively. The language in the conference report was intended to provide a onetime transition period wherein the industry would have 6 months to file their tax returns and remit their taxes.</p> <p>The language, however, unintentionally changed the time frame to six months on a permanent basis. This language presents a couple of problems. First, it conflicts with other provisions within § 58.1-2230. Second, it would lead to a four month period wherein the Commonwealth would not collect any motor fuels taxes or storage tank fees.</p> <p>The language in the amendment addresses these concerns. It also replaces the existing Floorstocks Tax that was put in place in 2001 when the motor fuels tax was moved from the distributor level to the terminal rack.</p> <p>At the close of the business day on June 30, 2013, the industry will take an inventory of the tax paid fuel in inventory. The amount of tax owed will be the difference between the tax at the old rate and the new rate. Because the amount of the gasoline tax is being reduced, most taxpayers should receive a refund. In the event the difference exceeds the taxes paid at the old rate, the</p>

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		<p><i>Department no later than January 1, 2014.</i></p> <p><i>2. If the net amount of the tax liability for all fuel types is a negative number, the distributor may apply to the Department for a refund of that amount no later than January 1, 2014. However, the Department shall not issue any such refund prior to September 1, 2013.</i></p> <p><i>C. In determining the amount of the tax liability under this section, the licensed distributor shall exclude the amount of taxable fuel in dead storage. “Dead storage” means the amount of taxable fuel that will not be pumped out of a storage tank because that fuel is below the mouth of the draw pipe. The distributor may assume that the amount of fuel in dead storage is 200 gallons for a draw tank with a capacity of less than 10,000 gallons and 400 gallons for a tank with a capacity of 10,000 gallons or more. Alternatively, the amount of fuel in dead storage in a tank may be computed using the manufacturer’s conversion table for the tank and the number of inches between the bottom of the tank and the mouth of the draw pipe. If the conversion table method is used to compute the amount of fuel in dead storage, the distance between the bottom of the tank and the mouth of the draw pipe will be assumed to be six inches, unless otherwise established.</i></p>	<p>taxpayer would owe additional taxes; however, few if any taxpayers should be impacted.</p> <p>This mechanism for transitioning from one motor fuels tax to another has worked successfully before and will ensure a smooth transition with no unintended consequences.</p>
37	2267	<p>After: <i>that is</i></p> <p>Strike: <i>embraced in the Hampton Roads Region, as defined in subsection B of § 33.1-23.5:3</i></p> <p>Insert: <i>located in a Planning District established pursuant to Chapter 42 (§ 15.2-4200 et seq.) of Title 15.2 that (i) as of January 1, 2013, has a population of not less than 1.5 million but fewer than 2 million, as shown by the most recent United States Census, has not less than 1.2 million but fewer than 1.7 million motor vehicles registered therein, and has a total transit ridership of not less than 15 million but fewer than 50 million riders across all transit systems within the Planning District or (ii) as shown by the most recent United States Census meets the population criteria set forth in clause (i) and also meets the vehicle registration and ridership criteria set forth in clause (i). In any case in which the tax is imposed pursuant to clause (ii)</i></p>	<p>This amendment expands the applicability of the 2.1% regional motor fuels tax to any Planning District meeting the specified criteria. Today, Hampton Roads is the only Planning District meeting these criteria. It also makes technical changes by providing for an enactment of July 1 following a calendar year in which any other planning district meets the criteria for levying the additional regional sales tax.</p>

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		<i>such tax shall be effective beginning on the July 1 immediately following the calendar year in which all of the criteria have been met.</i>	
38	2303	After: <i>county</i> Strike: <i>of</i> Insert: <i>or</i>	This is a technical amendment.
38	2305	After: <i>deposited</i> Strike: <i>in the Hampton Roads Transportation Fund established under § 33.1-23.5:3 and used solely for the purposes set forth therein</i>  Insert: <i>into special funds established by law. In the case of Planning District Commission 23, the revenue generated and collected therein shall be deposited into the fund established in § 33.1-23.5:3. For additional Planning District Commissions that may be subject to this section, funds shall be established by appropriate legislation.</i>	This amendment modifies the language on where the regional gas tax revenues are to be deposited to conform the language to the changes authorizing the tax above. It does not impact where the funds go or the amount of the funds deposited.
39	2340	After: <i>rebate or</i> Insert: <i>manufacturer</i>	This is a technical amendment to clarify that the rebate and incentive must be offered by the manufacturer as it relates to the sales price when computing the titling tax for motor vehicles.
39	2352	After: <i>percent</i> Insert: <i>(4.0%)</i>	This is a technical amendment.
39	2353	After: <i>four and</i> Strike: <i>one-tenth of a percent</i> Insert: <i>five-hundredths of a percent (4.05%)</i>	This amendment, in conjunction with the following amendments, reduces the phase in of an additional 0.3% titling tax to 0.15% so that the total rate becomes 4.15% for FY 2017 and thereafter.
39	2354	After: <i>four and</i> Strike: <i>two-tenths of a percent</i> Insert: <i>one-tenth of a percent (4.1%)</i>	This amendment, in conjunction with the amendment above and below, reduces the phase in of an additional 0.3% titling tax to 0.15% so that the total rate becomes 4.15% for FY 2017 and thereafter.
39	2355	After: <i>four an</i> Strike: <i>three-tenths of a percent</i> Insert: <i>fifteen-hundredths (4.15%)</i>	This amendment, in conjunction with the amendments above, reduces the phase in of an additional 0.3% titling tax to 0.15% so that the total rate becomes 4.15% for FY 2017 and thereafter.
39	2365	After: <i>percent</i> Insert: <i>(4.0%)</i>	This is a technical amendment.



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39	2366	After: <i>four and</i> Strike: <i>one-tenth of a percent</i> Insert: <i>five-hundredths of a percent (4.05%)</i>	This amendment, in conjunction with the following amendments, reduces the phase in of an additional 0.3% titling tax to 0.15% so that the total rate becomes 4.15% for FY 2017 and thereafter.
39	2367	After: <i>four and</i> Strike: <i>two-tenths of a percent</i> Insert: <i>one-tenth of a percent (4.1%)</i>	This amendment, in conjunction with the amendment above and below, reduces the phase in of an additional 0.3% titling tax to 0.15% so that the total rate becomes 4.15% for FY 2017 and thereafter.
39	2368	After: <i>four an</i> Strike: <i>three-tenths of a percent</i> Insert: <i>fifteen-hundredths (4.15%)</i>	This amendment, in conjunction with the amendments above, reduces the phase in of an additional 0.3% titling tax to 0.15% so that the total rate becomes 4.15% for FY 2017 and thereafter.
40	2431	After: <i>credit</i> Insert: <i>for diesel fuel</i>	This is a technical amendment related to administration of the Road Tax at the new tax rate on diesel fuel.
40	2456	After: <i>credit</i> Insert: <i>for diesel fuel</i>	This is a technical amendment related administration of motor fuels tax credits under the new rates of taxation.
40	2458	At the end of the line Insert: <i>The credit for all other motor fuels and liquefied gases shall be at a cents per gallon rate equivalent to the tax imposed under subsection A of § 58.1-2217 for the relevant period as converted by the Commission to a cents per gallon tax for purposes of this credit.</i>	This is a technical amendment related administration of motor fuels tax credits under the new rates of taxation.
41	2478	After: § Strike: §	This is a technical amendment.
41	2478	After: <b>58.1-2217</b> Strike: <b>and 58.1-2259</b>	This amendment eliminates § 58.1-2259 from the second enactment. Due to amendments made to this section in the first enactment, the changes in the second enactment are no longer necessary.
41	2478	After: <b>Virginia</b> Strike: <b>are</b> Insert: <b>is</b>	This is a technical amendment.
41	2484	After: <i>gasohol</i> Strike: <i>until July 1, 2013</i>	This is a technical amendment to conform § 58.1-2217 in the second enactment to changes in the first enactment.
41	2485	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.

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41	2487	After: <i>computing</i> Insert: <i>the</i>	This is a technical amendment.
41	2487	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
41	2488	After: <i>May 31</i> Strike: <i>shall be</i> Insert: <i>as</i>	This is a technical amendment.
41	2492	At the beginning of the line Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
41	2496	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
41	2498	After: <i>computing</i> Insert: <i>the</i>	This is a technical amendment.
41	2498	After: <i>gallon of</i> Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
41	2499	After: <i>May 31</i> Strike: <i>shall be</i> Insert: <i>as</i>	This is a technical amendment.
41	2503	At the beginning of the line Strike: <i>self-serve</i>	This is a technical amendment. There is no difference in the price of gasoline or diesel fuel at the wholesale or rack price.
41	2512	After: <i>gasoline</i> Insert: <i>and gasohol</i>	This is a technical amendment.
41	2513	After: E. Strike: (Contingent expiration date)	This is a technical amendment.
42	Line 2534	After: Commonwealth. Strike: <i>The provisions of this chapter related to the administration, enforcement, penalties, and record keeping of the taxes imposed herein shall also apply to the collection of the storage tank fee.</i>	This language is a holdover from the introduced legislation which eliminated the tax on gasoline in its entirety. Because the gas tax is being retained, albeit in a different form, this language is no longer necessary.
42	2538	After: <b>by</b> Strike: <b>such date</b> Insert: <b>January 1, 2015</b>	This is a technical amendment.
42	2539	After: <b>Fund</b>	This is a technical amendment.

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		Insert: <b>pursuant to subsection G of § 58.1-638 as added by this act</b>	
42	2542	After: <b>effective</b> , Insert: <b>58.1-2290</b> ,	This amendment repeals the existing Floorstocks Tax in conjunction with the amendments above dealing with industry and agency concerns over transitioning to the 3.5%/6% taxes on motor fuels. This section was put in place in 2001 when the motor fuels tax was moved from the retail price to the rack price. It is outdated, no longer needed, and being replaced by § 58.1-2290.1.
42	2545	After: <b>under</b> Insert: <b>subdivision F 2 and</b>	This is a technical amendment
42	2546	After: <b>G</b> Strike: <b>,</b> Insert: <b>and</b>	This is a technical amendment.
42	2546	After: <b>H</b> Strike: <b>, and I</b>	This is a technical amendment.
42	2556	At the beginning of the line Insert: <b>Notwithstanding the foregoing provisions of this enactment, in the event that all conditions for the dedication of funds are satisfied, the Commonwealth Transportation Board may provide funding from other available revenue sources to satisfy the requirements of this provision in order to maximize the use of the increased revenues provided in this act.</b>	This amendment grants the Commonwealth Transportation Board flexibility in determining which revenue sources to use when providing the \$300 million to Phase II of the Dulles Metrorail Project, provided the conditions are met.
42	2560	After: <b>act</b> Strike: <b>relating to the authority to compel remote sellers to collect the Commonwealth’s sales and use tax on sales made in the Commonwealth</b> Insert: <b>amending §§ 58.1-601, 58.1-602, 58.1-605, 58.1-606, 58.1-612, as it is currently and as it may become effective, 58.1-615, 58.1-625, 58.1-635, 58.1-638.2, and subdivision 5 of § 58.1-604, and repealing § 58.1-609.13,</b>	This amendment is technical. It clarifies exactly which provisions are contingent upon Congress enacting the Marketplace Fairness Act..
42	2563	After: <b>unless</b> Strike: <b>(i)</b>	This is a technical amendment.
42	2565	After: <b>Commonwealth</b> Strike: <b>and (ii) the Tax Commissioner publishes notice in the Virginia Register of Regulations that declares that conformity</b>	This amendment removes the delegation of legislative authority to the Tax Commissioner over whether or not to implement the MEA provisions.

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		to the federal act is cost effective, generates additional sales and use tax revenues for the Commonwealth of not less than \$250 million annually, is not in conflict with the Constitution of Virginia, and is otherwise advantageous to the Commonwealth, and adheres to all notice requirements set forth in the federal act. Before publishing such public notice, the Tax Commissioner shall consult with the Governor to determine whether conformity to any provision of the federal act is not advantageous to the Commonwealth.	
42	2565	After: <b>into the</b> Strike: <b>Commonwealth.</b> Insert: <b>respective state. If the federal government enacts such legislation, then such amendments and the repeal of § 58.1-609.13 shall become effective 30 days after the effective date of the federal legislation.</b>	This is a technical amendment. It also provides that the provisions related to the Marketplace Fairness Act will take effect 30 days after enactment of such legislation by Congress.
42	2570	After: <b>act</b> Insert: <b>and to ensure that such towns receive their respective share of the revenues pursuant to subdivision B 1 of § 15.2-4838.1</b>	This amendment addresses concerns expressed by the towns in Northern Virginia. It will help ensure that they receive a portion of the revenues attributed to each jurisdiction.
42	2575	After: <b>101</b> Strike: <b>area</b> Insert: <b>areas</b>	This is a technical amendment.
42	2575	After: <b>studies.</b> Insert: <b>Such congestion has an average commuter cost of nearly \$1,400 in Northern Virginia and \$877 per commuter in Hampton Roads. Such congestion negatively impacts Virginia’s economic prosperity, strategic military connectivity, emergency preparedness, and environmental quality. Regions with populations in excess of 1.5 million citizens and 1.2 million registered vehicles are prone to greater levels of congestion and growing transit needs. Therefore, the General Assembly finds that transportation construction and maintenance in the Northern Virginia and Hampton Roads regions are high priorities, and that as other regions of the Commonwealth continue to grow, the same priority shall be given.</b>	This amendment adds additional rationale to the findings in this enactment.

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43	2584	<p>After: <b>10.</b>  Strike: <b>That each county or city embraced by the Northern Virginia Transportation Authority shall expend or disburse for transportation purposes an amount that is at least equal to the total amount expended or disbursed for transportation purposes by the county or city in its fiscal year that began on July 1, 2012. Each county or city embraced in the Hampton Roads Region, as described in subsection B of § <u>33.1-23.5:3</u>, shall expend or disburse for transportation purposes an amount that is at least equal to the total amount expended or disbursed for transportation purposes by the county or city in its fiscal year that began on July 1, 2007.</b></p> <p>Insert: <b>That each county or city located in Planning District 8 or Planning District 23 as of January 1, 2013, shall expend or disburse for transportation purposes each year an amount that is at least equal to the average annual amount expended or disbursed for transportation purposes by the county or city, excluding bond proceeds or debt service payments and federal or state grants, between July 1, 2010, and June 30, 2013. Each county or city located in any other Planning District that becomes subject to the state taxes or fees imposed solely in Planning Districts pursuant to this act shall expend or disburse for transportation purposes each year an amount that is at least equal to the average annual amount expended or disbursed for transportation purposes by the county or city, excluding bond proceeds or debt service payment and federal or state grants during the 36 month period immediately prior to the effective date of the imposition of such state taxes or fees in the Planning District. In the event that any such county of city does not expend or disburse such an amount, that county or city shall not be the direct beneficiary of any of the revenues generated by the state taxes or fees imposed solely in Planning Districts pursuant to this act in the immediately succeeding year.</b></p>	<p>Enactment 10 deals with local maintenance of effort requirements so that the local governments do not stop allocating local funding to transportation with the addition of the new revenues. Several local governments have expressed concerns about being locked in at a specific year, wherein the locality may have sold bonds and/or been the recipient of a state or federal grant. This amendment changes the maintenance of effort provisions to be an average over a three year period and excludes bond proceeds and other onetime revenues. It also conditions receipt of the benefits of the new regional revenues on continuing to contribute local funds to transportation.</p>
43	2606	<p>After: <b>from the</b>  Strike: <b>Highway Maintenance and Operating</b>  Insert: <b>highway construction share of the Transportation</b></p>	<p>As passed, the legislation dedicates \$20 million per year from the HMOF to the Route 58 Corridor Development Fund. Utilizing operational/maintenance funds to support capital projects would deplete revenues for these critical</p>

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		<b>Trust</b>	functions and reduce needed flexibility. This amendment would take the funding from the Transportation Trust Fund, which is the fund that supports transportation related capital projects.
43	2608	After: <b>fees</b> Strike: <b>imposed only in Northern Virginia and the Hampton Roads area</b> Insert: <b>for transportation (i) throughout the Commonwealth and in Planning District 8 and Planning District 23 or (ii) in any other Planning District that becomes subject to the state taxes or fees imposed solely in Planning Districts pursuant to this act</b>	This amendment expands the local lockbox provision and makes it a statewide lockbox applied to all additional funds contained in the legislation.
43	2612	After: <b>Assembly</b> Strike: <b>, any locality, or any Authority</b>	This amendment eliminates a single locality’s ability to terminate the additional regional taxes.
43	2612	After: <b>such</b> Insert: <b>additional</b>	This is a technical amendment to clarify that the language is only referring to the additional revenues generated by the act.
43	2613	After: <b>or</b> Strike: <b>for any project outside the geographic boundaries provided in this act</b> Insert: <b>transfers any of such additional revenues that are to be deposited into the Commonwealth Transportation Fund or any subfund thereof pursuant to general law for a non-transportation related purpose. In the event a local government of any county or city wherein the additional taxes and fees are levied appropriates or allocates any of such additional revenues to a non-transportation related purpose, such locality shall not be the direct beneficiary of any of the revenues generated by the taxes or fees in the year immediately succeeding the year in which the revenues were appropriated or allocated to a non-transportation related purpose.</b>	This amendment does two things. First, it expands the lockbox provision to include any general law that transfers any of the additional funding in this act to a non-transportation related purpose. Second, it specifies that any local government that transfers the additional regional taxes or fees to a non-transportation related purpose will not receive its portion of the revenues in the immediately succeeding year.
43	2621	After: <b>on</b> Insert: <b>or after</b>	This is a technical amendment.
43	2623	After: <b>into the</b> Strike: <b>Commonwealth</b> Insert: <b>respective state</b>	This is a technical amendment.

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43	2627	After: <b>16.</b> Insert: <b>That the Department of Taxation shall develop and publish guidelines implementing the provisions of this act relating to the state Retail Sales and Use Tax increase, the regional state sales and use taxes, and the regional state Transient Occupancy Tax and shall update such guidelines thereafter as deemed necessary by the Tax Commissioner. The development and publication of such guidelines and rules shall be exempt from the Administrative Process Act (§ 2.2-4000 et seq.)</b>	This amendment expressly grants the Tax Commissioner the authority to develop and publish guidelines related to the additional state and regional taxes.
43	2632	Insert: <b>17. That the Virginia Department of Transportation, the Department of the Treasury, the Department of Taxation, and any other department or group necessary, shall conduct a review of the implementation of the regional taxing authorities as provided by this act. The purpose of such review shall be to determine what additional powers and authorities regional transportation authorities, commissions, etc. may need to ensure the proper utilization of the regional revenues. Such review shall include whether bonding authority should be authorized if a local transportation entity does not already have such authority. The departments shall issue and report and make recommendations, if any are necessary, to the General Assembly no later than December 1, 2013.</b>	This amendment requires several Executive Branch departments to review and report on the implementation of the regional taxes authorized by this act to ensure that regional entities responsible for utilizing the revenues have all of the appropriate tools to do so.
43	2640	At the beginning of the line: Strike: <b>16.</b> Insert: <b>18.</b>	This is a technical amendment.